A Study of Financial Analysis of National Rural Health Mission with reference to Marathwada Region"

INTRODUCTION **:** Health is very important for everyone. Now, a days number of diseases are occurring like Kidney Failure, Heart Attack, Cancer, Brain Stroke, Diabetes, Asthma, Birth Defects and Mortality Diseases etc. So, to maintain a good health everyone has to take care of self. Not only by the people of the nation to take care of their health but also it is the responsibility of the Government also to take initiative for the safeguard of nation or people. With the help of Ministry of Health and Family Welfare Society of each State, government is providing different health facilities to the people for the uplifting the health standard and necessary measure for safety of people.

In excess of Ministry of Health and Family Welfare Society of each State, the Central Government also running a health scheme for the safeguard of the people of nation. i.e. National Rural Health Mission. The National Rural Health Mission is serving the health related services to the rural as well as urban people also. This scheme is firstly launch in India in 12 April, 2005 with the name of National Rural Health Mission by the Prime Minister of India and actually implemented in July-2006 to strengthening of 18 states. The 18 high focus states were Uttar Pradesh, Bihar, Rajasthan, Madhya Pradesh, Orissa, Uttaranchal, Jharkhand, Chhattisgarh, Assam, Sikkim, Arunachal Pradesh, Manipur, Meghalaya, Tripura, Nagaland, Mizoram, Himachal Pradesh and Jammu & Kashmir which were having poor health indicator. After onwards it was started in all states of india.

The entire structure of National Rural Health Mission is to take care of good health of the people via nutrition, Sanitation, hygiene, and safe drinking water. Through the National Rural Health Mission government set the strategies including enhancement in budgetary outlays for public health, decentralized planning at village level, taluka and district level health management by appointing of Accredited Social Health Activist (ASHA) to facilitate access to health services at village level. For the strengthening of public health services by increasing delivery infrastructure, nutrition and child development centre at village level. For the promotion of the Scheme motivation is necessary. In 2014 central government announce that this scheme run not

only in rural area but also in urban area. So, after onwards this scheme is known as National Health Mission instead of National Rural Health Mission.

A Study of Financial Analysis of National Rural Health Mission with reference to Marathwada region will be benefited to the society & many research scholars. As the interest of the research scholar regarding the health issue this topic is selected.

STATEMENT OF PROBLEM : The statement of problem for this research study is that to know the Financial Analysis of National Rural Health Mission with the help of statements available from the District Health Societies and to know the health facilities available to the Indian people in their jurisdiction. The research gap between work done and ongoing work will be the analysis of financial statement and testing whether the schemes are uplifting the health standard of Indian people.

REVIEW OF LITERATURE : As this study deals with the scheme of Central Government for providing the health standard to the needy people. For that reason maximum review of literature is related to the study of subject matter. The review of literature for this study is reading and references of **Thesis, Books, Reports, Web Sites and E-Journals.** The review of literature helps for how to plan a research work in the new way. Because the reader already know the output of the existing research work and interested to bring some valuable suggestions to implement in the national health care scheme for the safeguard of the people. So, the review of literature will help to go ahead in the same area. Below is some of the review of literature for this research study purpose.

1. The major review of literature is sited from the website of www.nrhm.maharashtra.gov.in National Rural Health Mission. In this site all the programs are mention by the state government regarding the health services. In this site, I observe the major vital health indicator like IMR, MMR, TFR and Safe drinking water. How it is providing or uplifting the heath standard of the needy people.

2. The second review of literature is sited from the website of www.nanded.nic.in This is a district collector office site to show all the societies working under the district coverage.

In that NRHM Cell is also one which is providing all the information regarding the Origin, Functioning, Policies and Implementing agencies under the National Rural Health Mission.

3. In thesis "Socio-Economic Approach of National Rural Health Mission In Maharashtra (NRHM) : A Study" by Pawar A. S. (University: Dr. Babasaheb Ambedkar Marathwada University) conclude that the importance of NRHM health facilities in Government hospitals and its drawback in the Maharashtra.

4. Mr. Omprakash R. Sharma in his thesis entitle to "Financial Analysis of Municipal Council in the Marathwada Region (Period: 1993-94 to 1999-2000)" he explains the urbanization ratio in city place & growth of urbanization in marathwada. According to researcher 42.4% of the total population resides in urban areas. In this thesis the researcher has given stress on growth in the urban population and the consequent need for modern facilities, the peripheral areas of cities and towns are getting expanded. The source of finance is explains i.e. Tax revenue, Non Tax revenue, Revenue from property, revenue from government and government grants.

5. John N. Myer in his book "Financial Statement Analysis" explains the how to analyze the financial statement. There are some important statements which are mostly known as financial statement. Balance Sheet, Profit & Loss Statement, Income & Expenditure Statement etc. With the help of the above statement a researcher can easily make an analysis for the financial statement.

6. Anil Chowdhry in his book "Fundamentals of Accounting and Financial Analysis define the system of analyzing the financial statement. He has explains the financial analysis of statement with the help of comparative statement analysis of financial statement of an institution.

OBJECTIVES OF THE STUDY: The research work will focus on the critical evaluation of financial analysis of NRHM (National Rural Health Mission) and the health facilities provided by the Ministry of Health and Family Welfare Society and National Rural Health Mission, Cell Marathwada region through the District Health and Family Welfare Society for uplifting the health standards of the rural as well as urban people. The main objectives for this research work are as bellow;

- Critically evaluate the financial analysis of NRHM Cell of Marathwada region.
- To Study the monetary and non-monetary benefit given to the society.
- To Study the beneficiary satisfaction regarding the services of National Health Mission.
- To Study the reducing rate of Infant Mortality Rate (IMR).
- To Study the reducing rate of Maternal Mortality Rate (MMR).
- To Study the Total Fertility Rate (TFR).

HYPOTHESIS OF THE STUDY :

The hypothesis for this research study has been drawn as follows;

H_1 : Financial Statement of the NRHM Cell, Nanded is mostly favourable.

H_2 : All the monetary and non-monetary benefits are provide to the society.

H3 : The goal of IMR and MMR is achieve with the help of NRHM.

H4 : National Health Mission achieve the goal of TFR.

SCOPE & LIMITATIONS OF THE STUDY : Taking into consideration the wider scope of the subject following criteria has been adopted for this research study;

- The Present study deals with the National Rural Health Mission of Marathwada region.

- The Sampling will be limited to the Marathwada region urban as well as rural jurisdiction also to find out the beneficiary satisfaction regarding the health services.
- All the schemes of National Rural Health Mission will be considered for the study purpose.
- The Period for this research work will be considered the financial year.
- The main focus will be given on this activity. i.e. Financial Statement Analysis, IMR, MMR and TFR.

RESEARCH METHODOLOGY :

The Research methodology to carry out this research work will be adopted by using the following way;

I] Data Collection : Primary Data Collection as well as Secondary Data Collection.

II] Sample Selection : Randomly four district will select for study purpose out of which 25% of the taluka will be consider for study purpose in that 5% of the samples of each and every activity will be consider.

III] Statistical Tools : Measures of Central Tendency, Co-Relation, Z test and Chi-Square Test etc

I] DATA COLLECTION :

A] Primary Data: The data will be collected through the questionnaire from the key holding person like District Account Manager (DAM), Block Accountant at taluka level and the Accountant-cum-Data Entry Operator at PHC level, Operator at the Hospital level of the rural area & the beneficiaries of National Rural Health Mission of the periphery for fulfilling the research work.

B] Secondary Data: Secondary data will be collected through the financial statements of National Rural Health Mission of District Health & Family Welfare Society of Marathwada region. i.e. Annual Audit reports which includes Balance Sheet, Income & Expenditure Statement, Receipts and Payment Statements for the selected period i.e. 2012 to 2017. Newsletters, Circulars, By post Questionnaires and different websites etc.

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II] SAMPLE SELECTION: In this research study the random sampling technique will be used and Data will be collected from the Finance department key holding persons like District Account Manager, Block Accountant, ADEO & the beneficiary of the scheme. The sample size will be 5% of universe each and every head of selected 25% talukas of four district out of eight district.

III] STATISTICAL TOOLS : For the interpretation of data researcher will apply the different tools and techniques of statistics for handling the statistical data. i.e. Measures of Central Tendency, Co-Relation, Z test and Chi-Square Test etc.

TENTATIVE CHAPTER PLAN : Chapter plan for this research work will be as follows;

Chapter No. 1. Introduction: In this chapter a brief introduction will be given regarding the National Rural Health Mission, its establishment, purpose and achievement in this field.

Chapter No. 2. Profile of District Health & Family Welfare Society of Marathwada region: In this chapter the researcher will explain the profile of the District Health & Family Welfare Society of Marathwada region regarding the health services rendering by the rural as well as urban people also. The no. of health institutions under the National Rural Health Mission for providing the health services to the needy peoples.

Chapter No. 3. Research Methodology: This chapter deals with the collection of primary & secondary data which will be collected from the respondent's interviews, questionnaire, feedback etc from the side of key holding persons and beneficiary. Sample size will be 5% of the universe of 25% talukas of four district out of eight district. Where as statistical tools for this study will be Measures of Central Tendency, Co-Relation, Z Test and Chi-Square Test etc.

Chapter No. 4. Data Analysis & Interpretation: This chapter deals with the results obtained from the collected data and its analysis & interpretation.

Chapter No. 5. Findings & Conclusion: In this chapter the researcher proposed to display the findings during the research tenure or field work during the research period and also suggest some necessary advise to the respondent or to the Government for the future purpose with a remarkable conclusions if they have not adopt the suggestions the negativity of the scheme will be shown.

Bibliography.

Appendix.

Feroz Khan Mohammad Khan (Research Scholar)

Dr. Reshma D. Doiphode (Research Supervisor)

Date : ___/___/ 2017

Place : N a n d e d